



ATTS NEWSLETTER

Number 210

JULY-SEPTEMBER 2025 Volume 55, Issue #3

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this finds you well. Last month I wrote about how I got started and how rewarding collecting sales tax tokens and exonomia have been. I got hooked in the late 90s and somehow started chatting online with Bob Frye, Monte Dean, and an occasional other member or two. Those chats would eventually lead to me becoming president for all these years.

We would meet once per week or so and talk sales tax tokens and the ATTS. At that time the ATTS was really struggling with an editor that would put out an always late newsletter consisting of a few pages that were entirely black and white. Merlin Malehorn did most of the writing and would publish new finds and "supplement pages" for the M&D book.

Bob, Monte, and I were very passionate about STTs and perhaps overzealous. Monte had a wealth of information to share (see his book, Sales Tax Tokens and Scrip – Histories), Bob was more interested in varieties and such, and I was more interested in new finds and getting information published for the benefit of all collectors. We seemed to be unable to get the then editor to do very much, so we researched it and saw the ATTS had not had elections in many years. We demanded elections as set out in the by-laws and ran into resistance from him. We reached out to then President Richard Johnson (who had served about 16 or 18 years himself)

and he was amenable to elections. So eventually in 2003, the editor stepped down and we had elections. I have been president ever since (be careful what you wish for).

Sadly, I've lost touch with Bob and Monte over the years. Monte had so much STT knowledge and at one time planned on a new STT book. Jim Calvert entered our orbit around the same time as this changeover and helped smooth things over with the former editor. Jim has served the ATTS faithfully for all these years and has been a good friend. Bob took over as editor in those early days before losing interest. Others have stepped up to help over the years, including me; but none have done as great of a job as Bill Myers. I have truly enjoyed working with Bill over the years as he is always on time and takes such pride in publishing a quality newsletter. He actually publishes two each quarter, an abbreviated print copy and a more comprehensive electronic copy.

More next month in my final letter. I again ask that anyone even remotely interested in becoming president to reach out to me at johnoste64@gmail.com

Happy collecting, John

A quick note – we have an urgent need for a new treasurer. We were just informed that our long-time treasurer, Jim Calvert, has had health problems that are forcing him to retire as our treasurer effective immediately.

The treasurer collects dues and maintains a membership file. That's it. In fact, Jim has used a personal checking account and paypal account in recent years and just kept track of how much money belonged to the ATTS.

I have agreed to take on his duties on an interim basis and will ensure the membership file is in good order before turning it over to someone else. I am retiring from the ATTS at the end of 2025, so we need someone to step up immediately. I will be happy to help in the transition.

**Thanks,
John**

LETTERS TO THE EDITOR

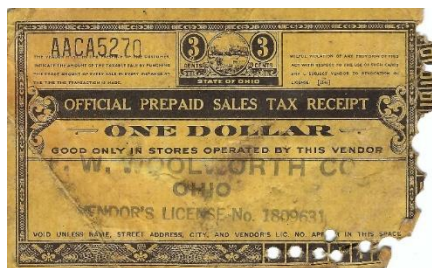
Send your own questions, comments, corrections, or information to:

[BILL at: Wimhands@gmail.com](mailto:Wimhands@gmail.com)

In this issue Joe McCarthy shares his latest acquisitions to his punch card collection. Joe is certainly an expert at finding a variety of punch cards and some are not listed. He is increasing the knowledge in this area of collecting. Glynn Kegleysubmits interesting comments about Sales Tax Tokens. We need nominations for the officers and after a long stint as president we need someone to step up for that job. None of the positions are a burden as they do not require a of time. We need the positions filled to keep the ATTS viable.

JOSEPH MCCARTHY (L-616) WRITES:

I finally got around to scanning the 23 SPC's. They are not in the greatest condition, but the price was worth it to save them for posterity. (continued from previous issue)



OH-SPC4-FWW



OH-SPC4-FWW



OH-SPC-JJN



OH-SPC-JJN



OH-SPC-JJN



OH-SPC-JJN



OH-SPC-JJN

The seller listed this as "Buy It Now" for \$29.95, plus \$5.95 shipping, or "Make Offer." I offered \$20.00, plus shipping. It was shortly accepted. My question to the membership, is it an NPC? I believe it is and is unlisted NPC STI.



Here are the five SPC's I won during spirited bidding on Ebay.



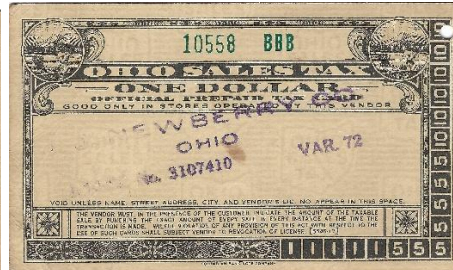
OH-SPC3B-HLG3-F



OH-SPC3B-JJN5b-E



OH-SPC1BWTG6-K

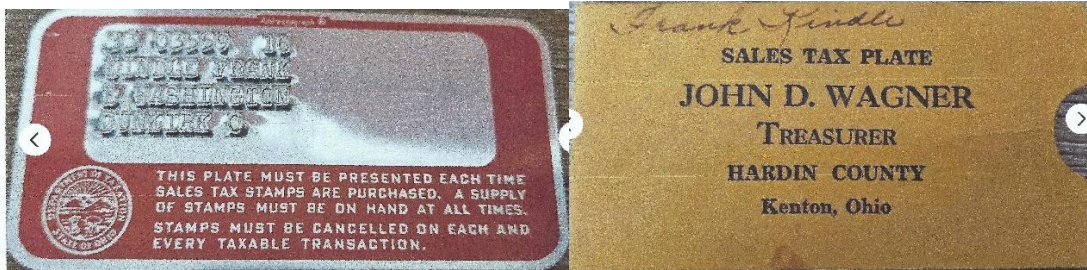


OH-SPC2-JJN8-BBB

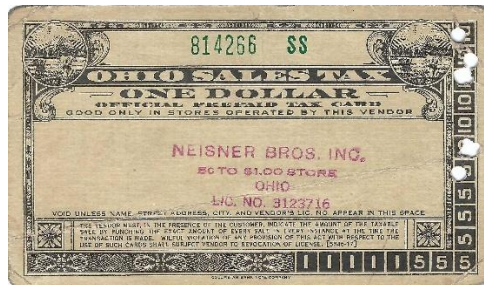


OH-SPC3A-Blank-B

An Ohio Prepaid Sales Tax Plate and accompanying envelope was on Ebay with a starting price of \$9.99, plus \$4.95 shipping. The lot had 3 bidders and ten bids. It closed on January 28th with 3 bidders and ten bids for \$135.25, plus shipping.



I was able to acquire the following three items at a recent Ebay auction. A SPC2 for Neisner Bros. Inc, Control "SS" was acquired for \$36.70, a SPC2 for S.S. Kresge Co., Control "TT" was acquired for \$29.99 and a SPC3 for Neisner Bros. Inc., Control "C" was acquired for \$36.70.



OH-SPC2-NEI4-SS

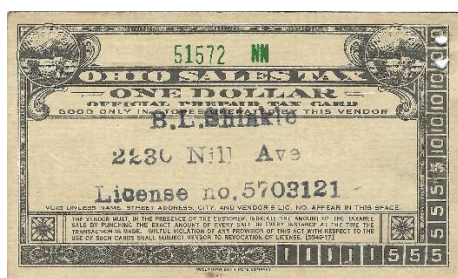


OH-SPC2-SSK1b-TT

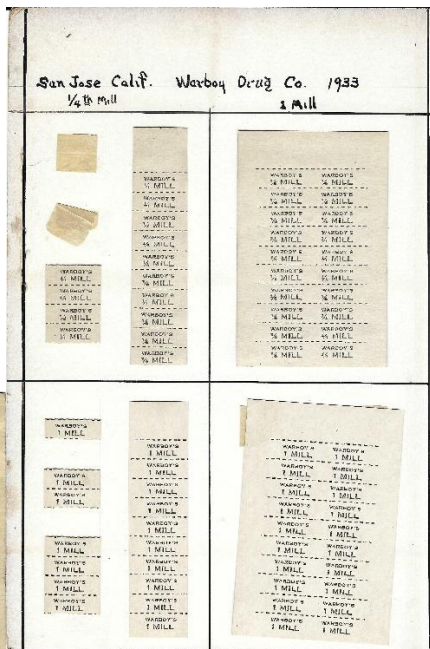


OH-SPC2-NEI-C

My latest arrivals are OH SPC2-BLS1 I believe this is the first known card for this name and a sheet containing CA L13 through L19.



OH-SPC2-BLS1

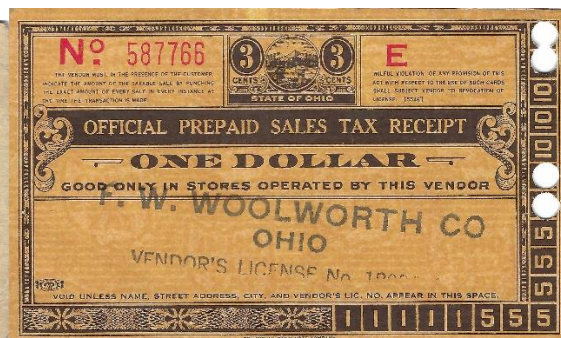


CA L13 through L19.

Two latest arrivals



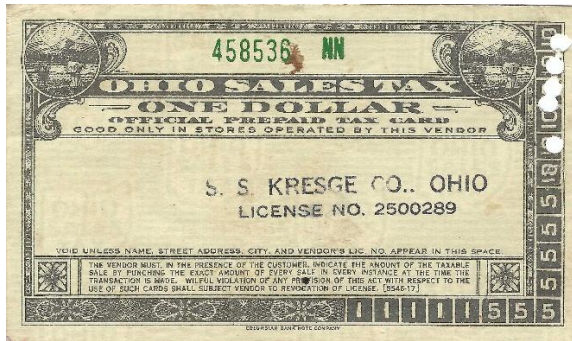
OH-SPC2-MCC-QQ



OH-SPC3B-FWW-E

Latest arrival from an Ebay auction / buy it now. \$29.95 plus \$1.00 shipping.

I just received a SPC1B-MON-CC. As far as I can tell it is the only one known with this name With a number of bidders, I won the lot for \$116.39, plus \$5.00 shipping.

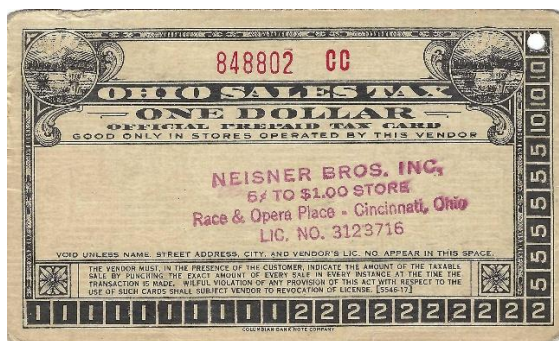


OH-SPC2-SSK-NN

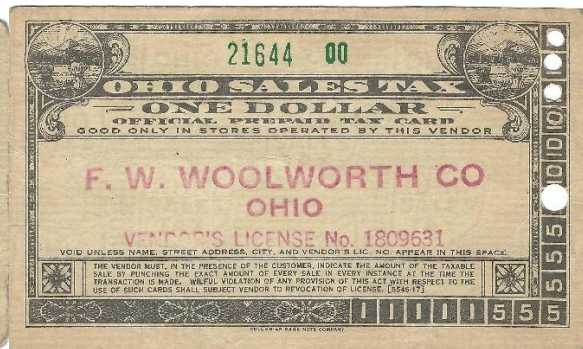


OH-SPC1B-MON-CC

6 cards purchased on eBay



OH-SPC1b-NEI-CC \$29.95



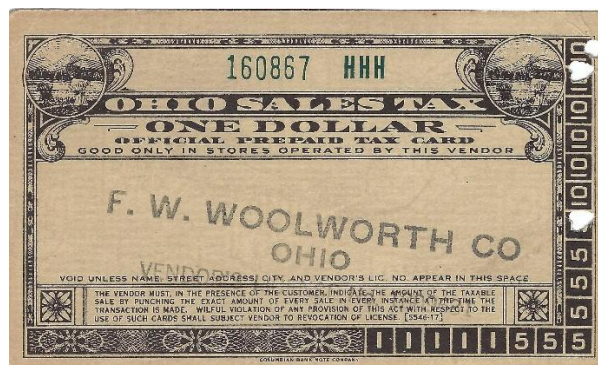
OH-SPC2-FWW-OO \$29.99



OH-SPC2-NEI-UU \$29.99

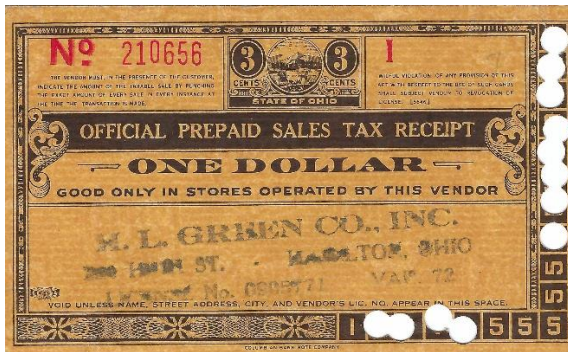


OH-SPC2-NEI-XX \$29.99

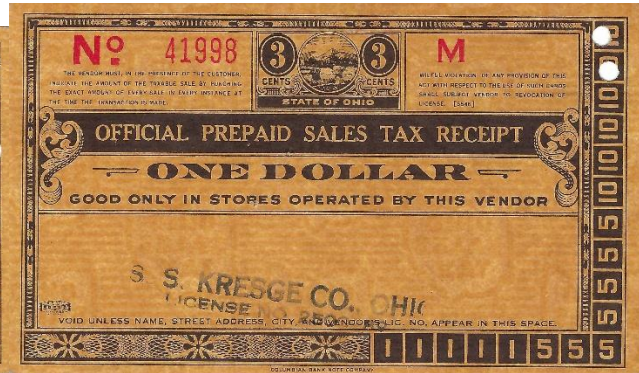


OH-SPC- FWW-HHH \$29.99

Here is the remaining six cards from that first arrival. They were all about \$19.99 each, plus shipping.



OH-SPC3b-HLG2-I



OH-SSK1-M



OH-SPC3b-MCC1a-M



OH-SPC3b-HLG3-M



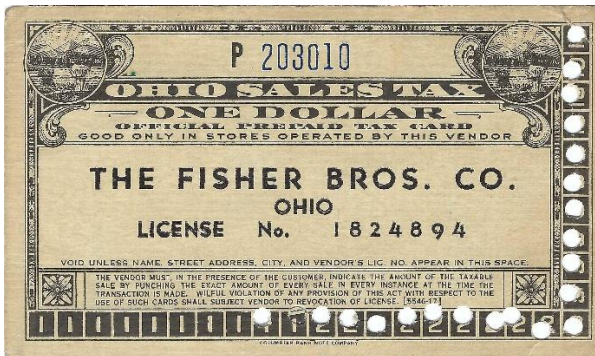
OH-SPC3b-NEI-C



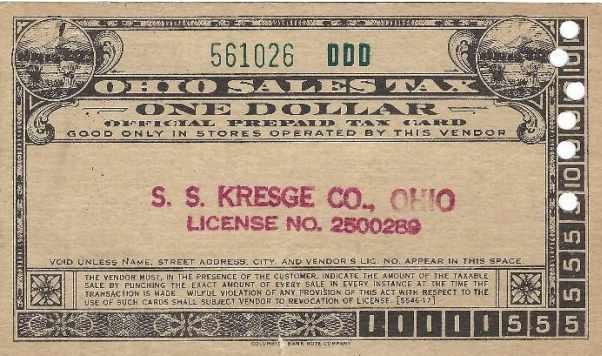
OH-SPC3b-FWW1B-D

The Ebay bidding was tight, so I paid \$63.70 plus \$4.00 shipping.

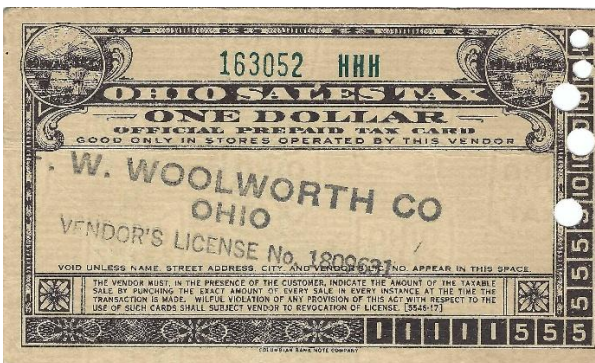
10 more punchcards received in the mail



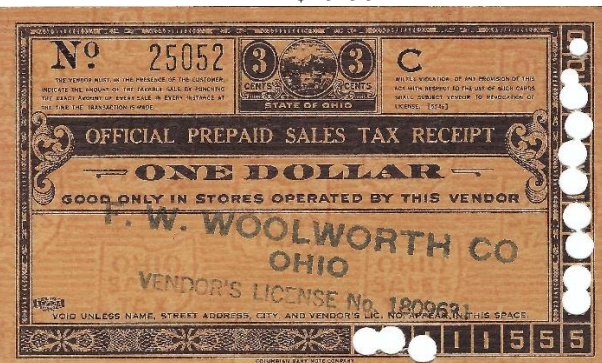
OH-SPC1A-FIS1-P



OH-SPC2-SSK-DDD \$29.99



OH-SPC2-FWW-HHH \$29.99



OH-SPC3A-FWW-C \$19.99

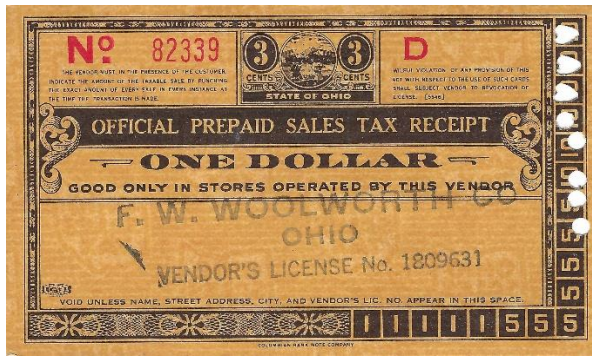


OH-SPC3B-SSK-A \$19.99

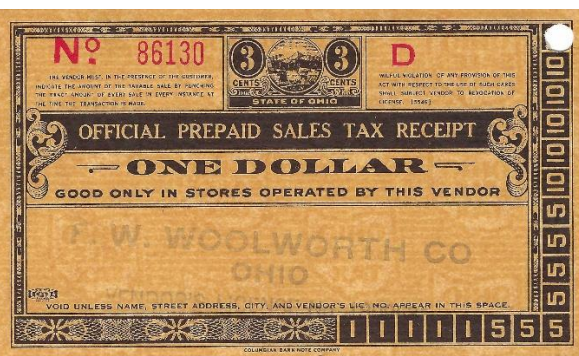


OH-SPC3B-FWW-B \$19.99

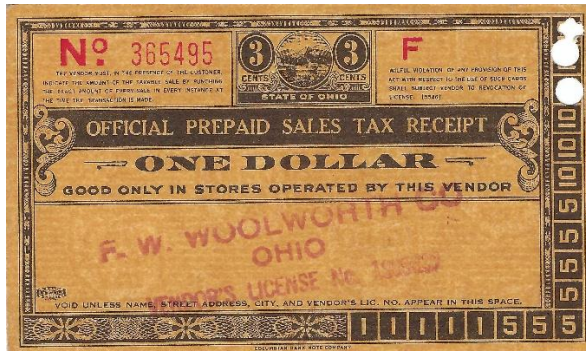
For these 5 punch cards each cost \$19.99 plus a small, combined shipping with the 5 above



OH-SPC3B-FWW1b-D



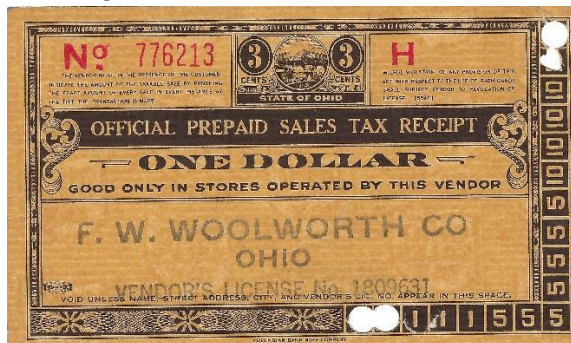
OH-SPC3B-FWW1b-D



OH-SPC3B-FWW1-F



OH-SPC3B-SSK2-F



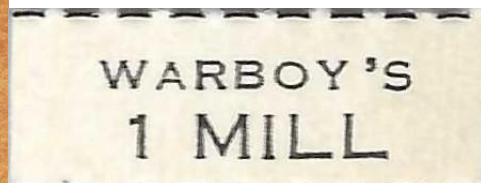
OH-SPC3B-FWW1-B



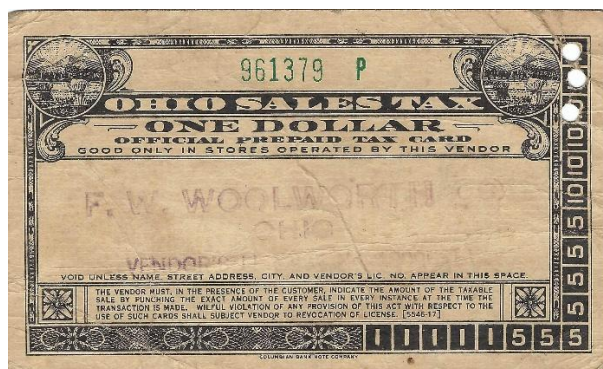
OH-SPC4-SSK7-ACKH \$14.94 +\$1 shipping
I needed ACKH.



OH-SPC4-KIN1-ABCD private sale for \$100



CA Warboy's 1 mill L14Ab \$7.95



OH-SPC2-FWW-1A-P best offer accepted

From what Info I have, this is the first known SPC2 with a "P" control for a FW Woolworth card.

COMMENTS BY GLYNN KEGLEY

I am a recent member of ATTS but have been collecting coins, paper money, tokens, whatever since I was 8 and I will be 75 my next birthday. Dealer junk boxes at coin shows were my primary source of sales tax tokens many years ago. I liked them right away and resolved to find out more about them, and the history of sales tax in general, in those pre-internet days. And it wasn't really all that hard, but now it is definitely easier.

Our editor's cry for something to print has caused the Greek muse of writing, Calliope, to whop me upside the head with a wet dishrag. After research on newspapers.com – and not just lately, I've done it in the past and remember a lot of it – I thought an article on Mississippi's role in sales tax might be well received.

So I refreshed myself and can safely summarize the implementation of the sales tax in Mississippi in these words – “hair, tooth, and eyeball.” (This probably applies to all states who implemented sales taxes). By which I mean it was not an easy process.

Governor Mike Conner had the idea, and among the things that happened between that and its final passage by the Mississippi legislature in 1932 were many demonstrations of support and opposition, many news opinion pieces of opposition (and maybe support, but I didn't run up on any), and a visit to the governor's office in the State Capitol by a gun-wielding member of what was otherwise a peaceful demonstration against the sales tax. (No one was injured.)

Mississippi is credited with the first statewide general sales tax law. Other sales tax laws were passed earlier in other states, but they were not always statewide and not general. At least that's my conclusion, but better-informed

members of ATTS might disagree. Anyway, if not the first, it was definitely early.

It is worth noting that none of the awful things predicted if this tax were implemented, including the demise of society in general, happened. They never do. (This was also predicted if Medicare passed in 1965, and the American Medical Association hired Ronald Reagan for the talking head in a public service announcement that predicted such. Not only did it not happen but try to get rid of it!).

Opponents made many arguments against the sales tax, one of which resonated with me. Though not using this exact term, those opponents (both rich and not so rich, if not downright poor in those depression years) objected to it because it was a “regressive” tax. Many pointed out that such a tax would hit “regular” folks, who spent every dime they had as fast as it came in, spent a large part of their income on things that would be subject to sales tax and would be hit much harder than the “wealthier” class who, more than one pointed out, could not possibly spend a large part of their income on stuff like that. And there is no question that it is a “regressive” tax. That is not a criticism, it is a description.

Another objection was if you let a sales tax of even one percent become law, hang on for increases. Guess what – that happened in every state. Mississippi’s state sales tax is now 7%, up from 5% when I moved to the state in 1969. The increase to 7% was described as “temporary” until the financial embarrassment that caused it to happen was relieved. No one believed that, of course, but NOW the push is to eliminate a very low, non-burdensome state income tax and leave the sales tax as is because most of the wealthier folks, including several governors, say it is a “fair tax.” (“Fair,” like “beauty,” is in the eye of the beholder. I fall into the “not so fair” category with respect to sales tax.) By the way, Mississippi assesses the full rate on food but is lowering that to 5% effective July 1. (And here’s the thing about that. An obviously mentally challenged member of the legislature said that if cities who rely on their share of sales tax collected within their city limits suffered too much from this decrease, they could always increase their “local option” sales tax sufficient to offset it! Meanwhile, the state legislature continues to push for an elimination of the income tax, a tax which in my opinion no one can say, with a straight face, they find burdensome.

I base this on something like 40 years as a CPA doing, among other things, tax returns for many people whom I would consider well heeled. Not ONCE did any of them complain about the state income tax. But boy they made up for it on federal income tax, even when it was being cut. Once they got done whining about that, their general attitude about the state income tax was “meh.”

So, arguably the poorest state in the union, with arguably the poorest public education system and poorest roads and highways, all arguably due to underfunding, is going to ELIMINATE a very profitable revenue source for the state that nobody who pays it (and a lot don't) ever found burdensome until the legislature and governor told them they should. Not use it to fix stuff that needs fixing but eliminate it. But enough of that).

Merchants selling stuff that was taxable mostly ate it, with some increasing prices to cover it, at first. But then along came the sales tax tokens in 1936 – 1 mill (aluminum) and 5 mill (brass) so merchants could pass the tax along to consumers without having to overcharge on small purchases. Or eat it. Then those were replaced by fiber tokens, the 1 mill being kind of off white and 5 mill being described as red or brown (and it's actually the key to a full set), and then THOSE were replaced by plastic. Various shades of white for the 1 mill and blue for the 5 mill. A full set, disregarding variations in color of fiber and plastic tokens, is 6 tokens – three each of 1 mill and 5 mill.

People seemed to hate them for the most part. Reports of customers throwing them on the ground after getting them in change, including the metal ones, were not uncommon. I find that odd. I still pick up pennies (really cents but who am I to nitpick) and I would have definitely picked up tenths of a cent and half cents. (Still would).

The first order of tokens was for 8,000,000 one mill and 2,000,000 five mill tokens, that being the estimate (more like wild guess) from the State Tax Commission. And the state had to borrow \$25,000 at 4% from a local bank to pay for the first batch. The estimate proved way low, and many more were issued. When the use of them was made obsolete by the combination of higher rates of sales tax and increased prices of items subject to tax, especially when more than one item was purchased, they were abolished (1952) in favor of the bracket system now in use.

By that time, some 160 million tokens of both denominations and all materials had been issued. Plenty of time was given for people to redeem those things but, as you can imagine, many did not bother. Hence their presence in dealer junk boxes years later, a fact for which I am grateful.

My collection of sales tax tokens includes at least one from every state that issued such in each denomination in which they were issued (I think) and in each material used, and many of them are very attractively done. Arizona and New Mexico in particular come to mind.

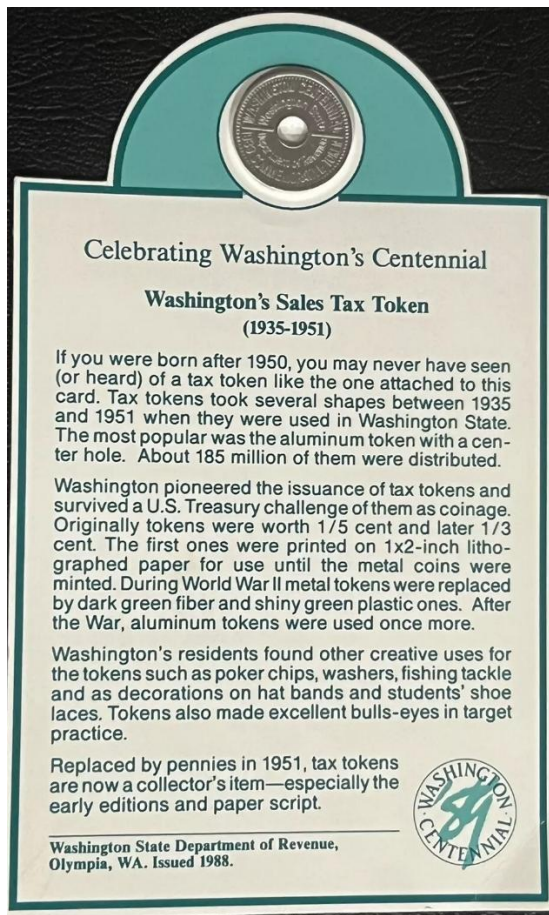
I really enjoy this newsletter and appreciate the work that goes into it. But at 74 neither my face nor my blood could be considered “fresh” so I doubt I will run for any office. My other numismatic interests include inflation currency, foreign

coins minted in the United States, odd and interesting things (like the one puffin and one-half puffin coins of Lundy) and researching those things, and whatever might strike my fancy. And writing articles (The Numismatist even published one of mine several years ago) and giving short talks on such at local coin meetings. And when I say short, I mean like 2 to 3 minutes.

(I discovered and collected the Puffin Islands coins many years ago as they were “different” On a trip to Great Britain I took a boat trip to Puffing Island. I also collect the coins minted in the United States during World War II. Most numismatics collect many different areas. Ed.)

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED



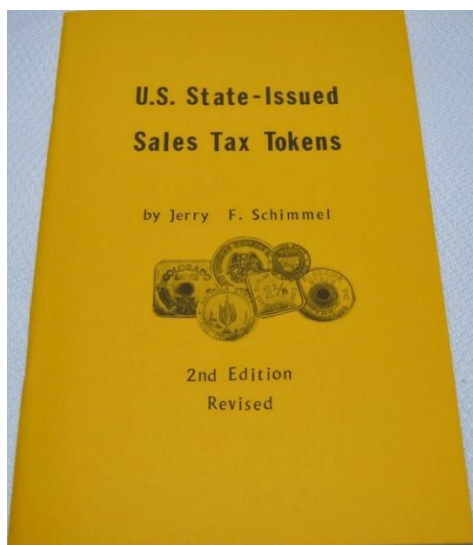
WA Celebrating Washington's Centennial WA STT on string \$30.94 8APR25
card with token \$7.98 4APR25



IL El Paso 1/4¢ L38 \$10.99 16APR25



MO 5 mills \$11.45 26APR25 (the two round holes in the center damaged the token. It reminds me of a Whirligig. A string is looped through the holes and is wound up and then by pulling the string back and forth the token spins. ed)



US State-Issued Sales Tax Tokens
by Jerry Shimmel 2nd ed 1980
\$19.90 3MAY 2025, \$19.90
19NUN25, 23.90 20JUN25

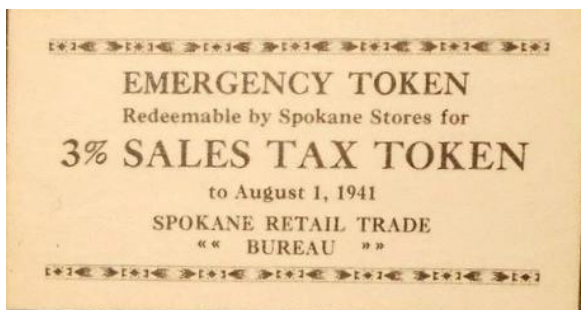


KY Louisville Arctic Ice sales tax on purchase of 10¢
\$6.99 9MAY25



CA, San Francisco 1/4¢ Jerry Schimmel
MISC-O21 R6 \$6.50 23MAY25

MO 1 mill C/S Midwest Novelty KC \$29.58
28MAY25



WA Spokane 3% STT L47 R3 \$6 31MAY25 IL Mercer County 1/4¢ \$4.25 15JUN25



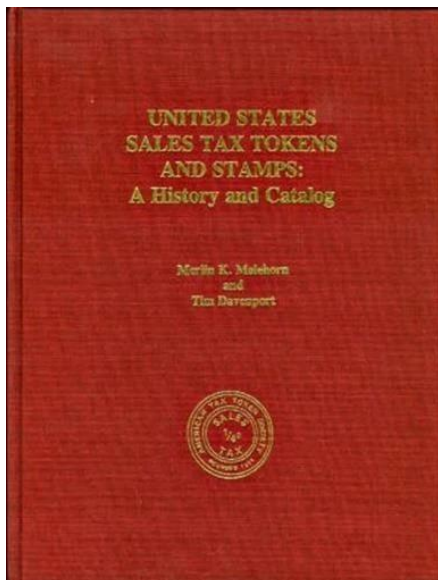
MO 1 mill plastic tokens & box
\$61 21JUN25

AZ copper 1 mill tokens X 50 S1 & paper roll
O3 \$19 23JUN25



IL Rock Island 1/4¢ STT \$3.09 23JUN25
23JUN25

MO 1 mill plastic X 424 \$18



US Sales Tax Tokens M&D
\$47.49 24JUN25

IL Moline, East Moline, Silvis 1/4¢ STT \$6.25 27JUN25
& \$9 8JUL25



CO 1/5¢ A-35 X376 \$58.79 4JUL25



OK 1 mill cardboard X 500 \$48.43 12JUL25



OH receipts and stubs \$24.96 21JUL25



OH 1 mill zinc X 100 \$29.49 4AUG25

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnlcalvert@gmail.com](mailto:jnlcalvert@gmail.com)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

May, 2025– July, 2025

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost cannot be known until after this statement is made. We are in critical financial shape. Thanks to all who have donated.

Beginning Balance \$1284.04

5//31/2025	Expenses \$119.11	Income \$16.16	Balance \$1139.93
6/30/2025	Expenses \$16.60	Income \$0.00	Balance \$1123.33
7/31/2025	Expenses \$13.60	Income \$0.00	Balance \$1109.73

DONATIONS:Fred Holzel

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise future dues even with increased postal rates and coping costs. Life members, it is okay if you want to donate.

ORGANIZATIONAL REPORT

July 31, 2025

New members: none

Drops: none

Membership: 39 paid + 6 donated

TRADING POST

Deadline for Issue #211 November 5, 2025

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

If you want to place an ad please contact me at wjmhands@gmail.com.

CLASSIFIED ADS

FOR SALE: The New Mexico 5 mil sales tax token in black fiber (Malehorn S-8) is one of the rarest state sales tax tokens. Malehorn rates in as R-7. Numista rarity index rates it at 90. Very few collectors will ever be able to own one. You can be one of these lucky few. I will sell my **uncirculated NM black fiber 5 mil token** for just \$79.95 (plus \$6.05 to help cover the cost of postage and insurance). Cashier's check or money order only (for a total of \$86.00) to Mike Batkin, P.O. Box 13223, El Paso, TX 79913. ****revised, 16th time****

WANTED: Want to buy anyone's sales tax collection or any "seconds" members may have in R-7 condition or better. Specific tax tokens from N.C., WA, Illinois desired. Also, looking to buy New Mexico P1 brass token. Raybon Gilbert at ironmajor66@gmail.com ****11th time****

WANTED: Blue AL S-18 1 mill and blue Canadian ration tokens wanted for research. Contact Nick Sapone at (252) 473-3136 with details of what you have (a full box or the number of tokens) and cost. Or write to Nick Sapone at P.O. Box 33, Wanchese, NC 27981. ****12th time****



American Tax Token Society (ATTS)

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Hot Springs Village, Arkansas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information, and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission, we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$17 for regular membership and \$8.50 for electronic only membership. Lifetime membership dues are \$340. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 4 Brisa Place, Hot Springs Village, AR 71909 johnoste64@gmail.com

Secretary / Treasurer

Jim Calvert R-533 769 Bracken Lane, Nipomo, CA 93444 jnlcalvert@gmail.com

At-Large Postion #1

Tim Davenport H-9 5010 NW Shasta, Corvallis, OR 97330 shoehutch@gmail.com

At-Large Position #2

Raybon Gilbert R-569 1331 Santa Maria Ave, The Villages, FL 32159 ironmajor66@gmail.com

Newsletter Editor

Bill Myers R-570 13453 N Atalaya Way, Oro Valley, AZ 85755-8546 wjmhands@gmail.com

The American Tax Token Society is a non-profit, educational organization dedicated to collectors of sales tax tokens and related material. Members receive the quarterly American Tax Token Newsletter, a publication devoted to the specialized field of sales tax token collecting.

ATTS MEMBERSHIP APPLICATION

Regular Membership Annual Dues: \$25.00

Electronic Delivery only Annual Dues: \$5.00

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